

BILL SUMMARY
2nd Session of the 60th Legislature

Bill No.:	HB3760
Version:	INT
Request Number:	15724
Author:	Rep. Turner
Date:	2/5/2026
Impact:	Please see previous summary of this measure

Research Analysis

HB3760, as introduced, creates an income tax credit program for contributions to qualified nonprofit foundations that support local law enforcement agencies during tax year 2027 through 2031.

There is a \$75 million annual cap for the program, and a \$3 million contribution cap for each foundation. For the taxpayer credits, the credit limits are based on the taxpayer's filing status and type and cannot exceed the following limits:

Taxpayer Type	Maximum Annual Credit
Single filers / Head of Household	Actual contribution or \$5,000, whichever is less
Married filing jointly / Pass-through entities	Actual contribution or \$10,000, whichever is less
C-corporations / Other taxable entities	Actual contribution or 75% of income tax liability, whichever is less

The Oklahoma Tax Commission (OTC) is tasked with certifying eligible law enforcement foundations, preapproving contributions on a first-come, first-served basis, and maintaining a public website that lists the certified foundations and their remaining credit capacity.

Contribution received by a qualified foundation may be used for salary supplements and training for officers, equipment purchases and maintenance, and operation costs for emergency response teams. Any foundation that receives contributions through the program must provide a copy of its completed IRS Form 990 to the OTC and must file annual financial reports detailing the source and use of its contributions to the OTC.

Prepared By: Quyen Do

Fiscal Analysis

The measure is currently under review and impact information will be completed.

Prepared By: House Fiscal Staff

Other Considerations

None.

